

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 75,965,156	\$ -
Last Year's Levy Tax Collection	956,183	-
Prior Years Property Tax Collection	69,285	-
Interest & Penalty	340,194	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	2,150,372	-
Fines and Forfeitures	1,072,836	-
Investment Income	855,798	-
Departmental	8,039,122	-
Rescue Run Revenue	867,845	-
Police & Fire Detail	1,477,514	-
Other Local Non-Property Tax Revenues	2,432,419	-
Tuition	-	1,053,507
Impact Aid	-	762,147
Medicaid	-	367,806
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	916,407
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	3,062,555
MV Excise Tax Reimbursement	80,642	-
State PILOT Program	1,431,152	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	171,853	-
Public Service Corporation Tax	310,104	-
Meals & Beverage Tax / Hotel Tax	2,493,288	-
LEA Aid	-	12,409,309
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,475,743	-
State Food Service Revenue	-	10,143
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	229,390
Motor Vehicle Phase Out	301,792	-
Other Revenue	1,377,127	498,930
Local Appropriation for Education	-	25,968,779
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	240,060
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	1,250,000
Rounding	-	-
Total Revenue	\$ 101,868,425	\$ 46,769,034
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	578,153	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 578,153	\$ -

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 1,378,929	\$ 1,730,285	\$ -	\$ -	\$ 797,221	\$ -	\$ 1,931,010	\$ 1,399,289	\$ 6,718,579
Compensation - Group B	-	-	-	-	-	-	-	-	1,048,629
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	711	9,423	-	-	-	-	16,451	31,870	495,306
Overtime - Group B	-	-	-	-	-	-	-	-	74,052
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,228,444
Active Medical Insurance - Group A	311,490	369,558	-	-	101,143	-	354,308	240,117	1,270,282
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	204,785
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	19,155	20,217	-	-	6,769	-	21,068	13,713	68,503
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,268
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	93,936	127,736	-	-	59,803	-	139,707	110,592	229,607
Life Insurance	1,129	1,535	-	-	826	-	1,705	944	7,947
State Defined Contribution- Group A	6,466	12,503	-	-	4,604	-	9,339	4,792	29,296
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	6,078
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	4,647,573
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	255,310	356,956	-	-	157,904	-	331,508	179,119	69,366
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	176,817
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	230,575	974,816	-	-	57,855	-	408,154	110,338	168,471
Materials/Supplies	93,819	376,682	-	-	11,219	-	132,351	204,683	233,739
Software Licenses	-	403,098	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	52,666	138,000	650,000	-	125,000
Insurance	807,786	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	42,892	93,639	40,927
Vehicle Operations	843	-	-	-	24,331	-	259,773	86,179	377,720
Utilities	100,000	-	-	-	-	-	24,486	124,719	75,230
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	765,161	-	-
Revaluation	-	14,609	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	109,752	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,743,061	-	-
Claims & Settlements	152,428	-	-	-	-	-	-	-	-
Community Support	117,950	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	-	-	-	1,896,037	-	-	-
Tipping Fees	-	-	-	-	-	-	254,845	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,570,527	\$ 4,397,418	\$ -	\$ -	\$ 1,274,341	\$ 2,034,037	\$ 7,195,571	\$ 2,599,994	\$ 17,308,619

City of Newport
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 7,400,834	\$ -	\$ 754,535	\$ -	\$ -	\$ -	\$ 22,110,682	\$ 17,906,597
Compensation - Group B	-	-	-	-	-	-	1,048,629	2,194,388
Compensation - Group C	-	-	-	-	-	-	-	4,397,937
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,017,339	-	3,275	-	-	-	1,574,375	-
Overtime - Group B	-	-	-	-	-	-	74,052	-
Overtime - Group C	-	-	-	-	-	-	-	38,374
Police & Fire Detail	131,321	-	-	-	-	-	1,359,765	-
Active Medical Insurance - Group A	1,608,780	-	41,210	-	-	-	4,296,888	2,361,229
Active Medical Insurance- Group B	-	-	-	-	-	-	204,785	266,135
Active Medical Insurance- Group C	-	-	-	-	-	-	-	769,696
Active Dental insurance- Group A	92,518	-	2,819	-	-	-	244,762	178,534
Active Dental Insurance- Group B	-	-	-	-	-	-	12,268	15,455
Active Dental Insurance- Group C	-	-	-	-	-	-	-	52,744
Payroll Taxes	125,138	-	50,196	-	-	-	936,715	745,663
Life Insurance	5,684	-	164	-	-	-	19,934	286,935
State Defined Contribution- Group A	-	-	521	-	-	-	67,521	469,136
State Defined Contribution - Group B	-	-	-	-	-	-	6,078	47,335
State Defined Contribution - Group C	-	-	-	-	-	-	-	39,498
Other Benefits- Group A	-	-	-	-	-	-	-	25,915
Other Benefits- Group B	-	-	-	-	-	-	-	9,778
Other Benefits- Group C	-	-	-	-	-	-	-	241,895
Local Defined Benefit Pension- Group A	6,383,436	-	-	-	-	-	11,031,009	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	31,929	-	-	-	1,382,092	2,275,356
State Defined Benefit Pension - Group B	-	-	-	-	-	-	176,817	466,406
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	852,192
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	666,480	-	819,188	-	-	-	3,435,877	6,979,875
Materials/Supplies	258,973	-	93,558	-	-	-	1,405,024	556,408
Software Licenses	-	-	-	-	-	-	403,098	17,443
Capital Outlays	575,000	-	-	-	-	-	1,540,666	792,887
Insurance	-	-	-	-	-	-	807,786	211,930
Maintenance	42,275	-	342,490	-	-	-	562,223	298,452
Vehicle Operations	154,829	-	-	-	-	-	903,675	103,622
Utilities	59,220	-	53,669	-	-	-	437,324	927,998
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	765,161	-
Revaluation	-	-	-	-	-	-	14,609	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	109,752	-
Trash Removal & Recycling	-	-	-	-	-	-	1,743,061	-
Claims & Settlements	-	-	-	-	-	-	152,428	17,230
Community Support	-	-	-	-	-	-	117,950	-
Other Operation Expenditures	-	-	312,418	-	-	-	2,208,455	103,017
Tipping Fees	-	-	-	-	-	-	254,845	-
Local Appropriation for Education	-	-	-	25,968,779	-	-	25,968,779	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	240,060	-	-	240,060	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	1,250,000	-	-	1,250,000	-
Municipal Debt- Principal	-	-	-	-	936,000	-	936,000	-
Municipal Debt- Interest	-	-	-	-	214,569	-	214,569	-
School Debt- Principal	-	-	-	-	3,014,133	-	3,014,133	-
School Debt- Interest	-	-	-	-	1,282,650	-	1,282,650	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	3,799,091	3,799,091	2,655,419
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 18,521,827	\$ -	\$ 2,505,972	\$ 27,458,839	\$ 5,447,352	\$ 3,799,091	\$ 96,113,588	\$ 46,305,477

Financing Uses: Transfer to Capital Funds	\$ 3,137,552	\$ -
Financing Uses: Transfer to Other Funds	1,135,602	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 4,273,154	\$ -
Net Change in Fund Balance¹	2,059,836	463,557
Fund Balance1- beginning of year	\$26,602,293	(\$413,456)
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	26,602,293	(413,456)
Rounding	-	-
Fund Balance¹ - end of year	\$ 28,662,129	\$ 50,101

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Newport
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 26,602,293	-	\$ 26,602,293	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 26,602,293</u>	-	<u>\$ 26,602,293</u>	
General Fund	\$ 97,206,165	\$ 578,153	\$ 66,148,777	\$ 30,744,757	\$ 890,784	\$ 15,652,034	\$ -	\$ 15,652,034	\$ 16,542,818
Maritime Fund	2,492,841	-	993,250	787,236	712,355	4,921,376	-	4,921,376	5,633,731
Parking Fund	2,169,419	-	1,512,722	200,000	456,697	6,028,883	-	6,028,883	6,485,580
Totals per audited financial statements	<u>\$ 101,868,425</u>	<u>\$ 578,153</u>	<u>\$ 68,654,749</u>	<u>\$ 31,731,993</u>	<u>\$ 2,059,836</u>	<u>\$ 26,602,293</u>	<u>\$ -</u>	<u>\$ 26,602,293</u>	<u>\$ 28,662,129</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 26,208,839	\$ (26,208,839)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify one-time transfer of municipal appropriation to Education Department for student technology as expenditure on MTP2	-	-	800,000	(800,000)	-	-	-	-	-
Reclassify transfer of municipal appropriation to Education Department for a portion of the 6/30/18 school deficit	-	-	450,000	(450,000)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 101,868,425</u>	<u>\$ 578,153</u>	<u>\$ 96,113,588</u>	<u>\$ 4,273,154</u>	<u>\$ 2,059,836</u>	<u>\$ 26,602,293</u>	<u>\$ -</u>	<u>\$ 26,602,293</u>	<u>\$ 28,662,129</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Newport
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018 <i>No misc. adjustments made for fiscal 2018</i>						\$ (413,456)	-	\$ (413,456)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ (413,456)</u>	-	<u>\$ (413,456)</u>	
School Unrestricted Fund	\$ 16,824,767	\$ 26,418,779	\$ 42,891,399	\$ -	\$ 352,147	\$ (790,946)	\$ -	\$ (790,946)	\$ (438,799)
Enterprise Fund1	-	-	-	-	-	-	-	-	-
SBA School Capital Project Fund	-	1,040,060	850,209	-	189,851	39,142	-	39,142	228,993
School Special Revenue Funds	4,281,683	-	4,348,724	-	(67,041)	338,348	-	338,348	271,307
Totals per audited financial statements	<u>\$ 21,106,450</u>	<u>\$ 27,458,839</u>	<u>\$ 48,090,332</u>	<u>\$ -</u>	<u>\$ 474,957</u>	<u>\$ (413,456)</u>	<u>\$ -</u>	<u>\$ (413,456)</u>	<u>\$ 61,501</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 26,208,839	\$ (26,208,839)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify one-time transfer of municipal appropriation to Education Department for student technology as expenditure on MTP2	800,000	(800,000)	-	-	-	-	-	-	-
Reclassify transfer of municipal appropriation to Education Department for a portion of the 6/30/18 school deficit	450,000	(450,000)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,784,632)	-	(1,784,632)	-	-	-	-	-	-
Reclassify one-time transfer of municipal appropriation to Education Department for student technology as other municipal appropriation on MTP2	-	-	-	-	-	-	-	-	-
Employee Contributions to OPEB Trust treated as revenue on financial statements and liability on MTP	(11,623)	-	(223)	-	(11,400)	-	-	-	(11,400)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 46,769,034</u>	<u>\$ -</u>	<u>\$ 46,305,477</u>	<u>\$ -</u>	<u>\$ 463,557</u>	<u>\$ (413,456)</u>	<u>\$ -</u>	<u>\$ (413,456)</u>	<u>\$ 50,101</u>

Reconciliation from MTP2 to UCOA

No Reconciling Items Between MTP2 and UCOA	<u>-</u>	<u>-</u>
Totals per UCOA Validated Totals Report	<u>\$ 46,769,034</u>	<u>\$ 46,305,477</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.